City of Regina
Financial Report
1983

THE CITY OF REGINA
FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 1983

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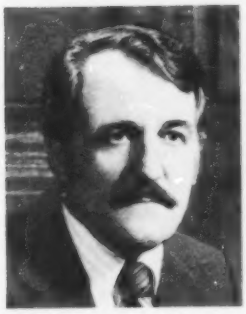
REGINA CITY COUNCIL 1983

His Worship L. P. Schneider

Alderman G. J. Kleisinger
Division 1



Alderman T. Cholod
Division 2

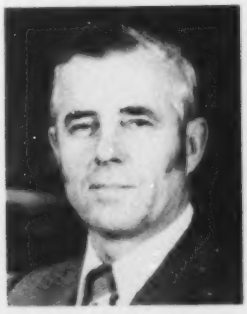
Alderman M. Hanley
Division 3

Alderman L. Ooms
Division 4

Alderman W. R. Staff
Division 5

Alerman H. Van Mulligen
Division 6

Alderman W. J. McKeown
Division 7



Alderman E. Strass
Division 8

Alderman V. A. McGregor
Division 9

Alderman S. E. Oxelgren
Division 10

REGINA
CITY OFFICIALS
1983

D. Costea
Assistant City Manager
Operations

W. K. Mann
City Manager

R. H. Moncur
Assistant City Manager
Administration and Planning

C. J. Letourneau
Director of Assessment

G. C. Burns
Director of Buildings
and Properties

E. Howard
City Clerk

D. R. Power
City Comptroller

Director of
Economic Development
(Vacant)

G. W. F. Harding
Director of Emergency
Measures Organization
and Safety

L. Yanko
Fire Chief

Dr. P. A. Hutchison
Medical Health
Officer

L. Shaw
City Solicitor

J. Spencer
Director of Parks
and Recreation

N. Krasko
Administrator of
Pensions and Benefits

C. Gouthro
Director of Personnel

P. C. Davies
Director of Planning

V. A. New
Chief of Police

L. D. Schnell
Director of Public
Works and Engineering

L. J. Katchuck
Director of Purchasing

G. H. McAdoo
Director of Transit

D. A. Fisher
City Treasurer

CITY COMPTROLLER'S REPORT

To: His Worship the Mayor
and Members of City Council

I am pleased to present the Financial Report for the City of Regina for the year ended December 31, 1983. The Report consists of the combined balance sheet, statements of revenues, expenditures and changes in fund balances, statement of changes in financial position for the general, capital, sinking fund, general investment fund and trust funds along with their supporting statements and schedules. Also included is a copy of the 1983 audited financial statement of the Regina Public Library Board.

In addition, certain highlights are presented to provide a general impression of the economic and financial health of the community.

Gross revenues for the General Operating Fund totalled $109,742,000 and gross expenditures totalled $110,793,000 which together with the fund balance of $2,367,000 brought forward from 1982 resulted in a fund balance of $1,316,000 as at December 31, 1983. The major sources of revenue and major expenditures by function are shown below.

	Amount	Percentage of Total	Percentage Increase (Decrease) from 1982
Revenue Source			
Taxes and Licenses	$ 57,126,000	52	11
Contributions and Grants	20,148,000	18	6
Service Charges and Fees	5,121,000	4	14
Rents and Concessions	10,446,000	10	5
Fines and Tax Penalties	3,047,000	3	23
Interest	3,957,000	4	(10)
Recreation and Community Services	2,155,000	2	11
Miscellaneous	2,147,000	2	(7)
Equipment Utilization Charges	5,595,000	5	23
	$109,742,000	100	
Expenditure by Function			
General Government Services	$ 13,595,000	12	11
Protective Services	37,230,000	33	11
Transportation Services	14,140,000	13	(2)
Environmental Health Services	5,158,000	5	18
Public Health and Welfare Services	6,784,000	6	8
Environmental Development Services	2,637,000	2	(1)
Parks, Recreational and Cultural Services	14,283,000	13	11
Debt Charges — Principal Payments	2,070,000	2	25
— Interest Payments	5,133,000	5	17
Interfund Transfers			
Transit Deficit	3,996,000	4	10
Other	3,676,000	3	6
Transfer to Reserves	2,091,000	2	72
	$110,793,000	100	

I take pleasure in acknowledging the co-operation and assistance received from Department Heads and other officials of the City and the management and staff of the Comptroller's Department and Treasurer's Department for their co-operation and assistance throughout the preparation and audit process.

Respectfully submitted,

D. R. Power, C.A.
City Comptroller

ECONOMIC HIGHLIGHTS

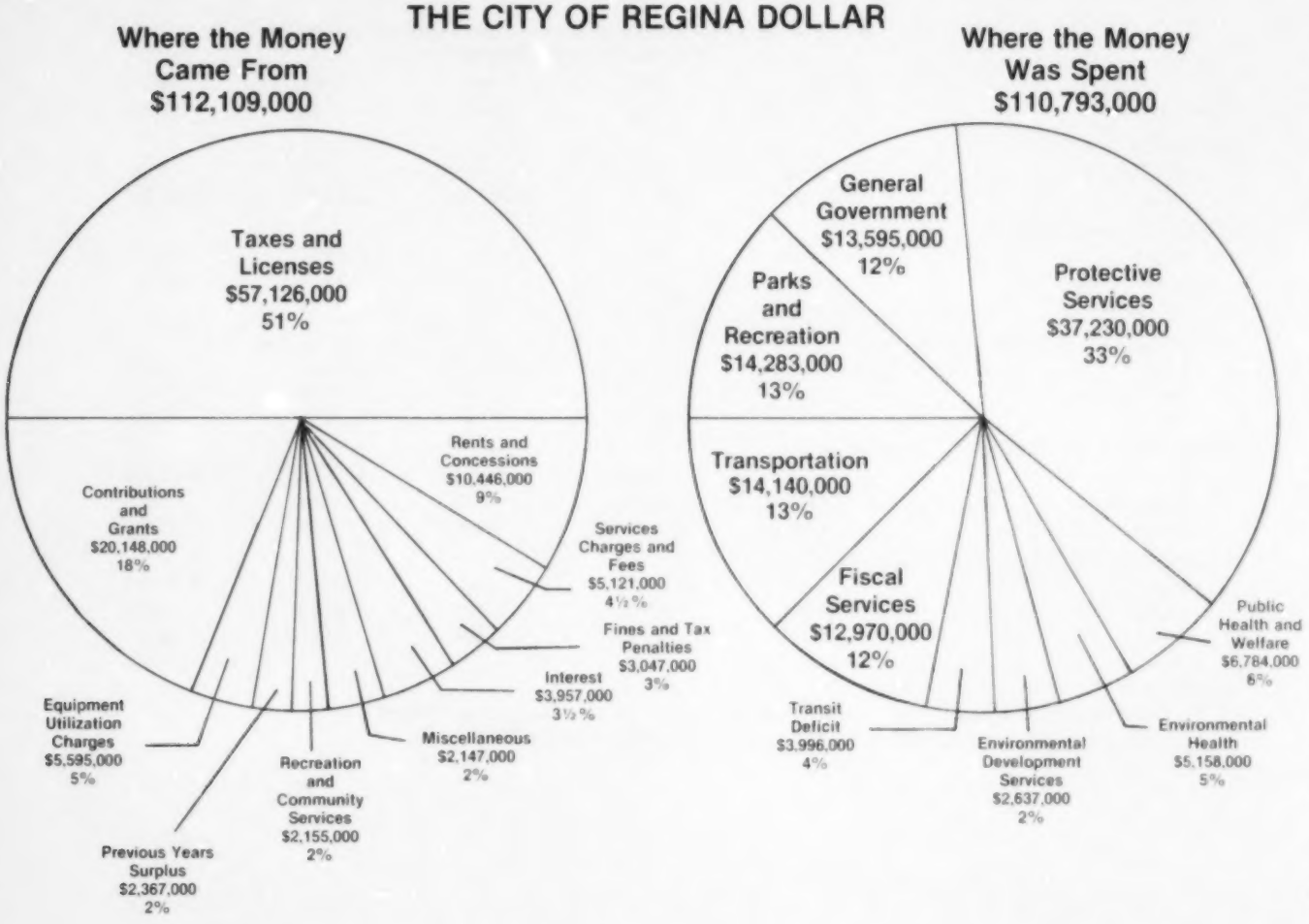
(Dollar values are in thousands except for per capita and percentages)
For the Year Ended December 31

	1983	1982	1981	1980	1979
POPULATION	172,700	165,580	162,613	157,500	157,000
BUILDING PERMITS					
Number	3,707	3,056	3,534	3,354	3,890
Value	$176,081	$153,411	$188,779	$140,061	$180,018
UNEMPLOYMENT RATES					
Regina	7.8%	6.9%	4.7%	5.5%	4.9%
Saskatchewan	7.4%	6.2%	4.7%	4.4%	4.2%
Canada	11.9%	11.0%	7.6%	7.5%	7.5%
DISPOSABLE INCOME PER CAPITA					
Regina	$ 14,056	$ 11,684	$10,534	$ 9,244	$ 8,493
Saskatchewan	11,320	10,314	8,600	7,884	6,882
Canada	10,851	10,043	8,893	8,011	7,225
RETAIL SALES PER CAPITA					
Regina	$ 5,629	$ 5,672	$ 5,176	$ 4,794	$ 4,367
Saskatchewan	4,280	4,104	3,887	3,595	3,269
Canada	4,205	3,957	3,836	3,596	3,190
AVERAGE SELLING PRICE OF HOMES					
Regina	$ 59,107	$ 55,645	$ 54,942	$ 48,750	$ 47,267
Saskatchewan	58,977	58,950	57,096	52,330	49,295
Canada	78,073	72,712	71,599	66,902	58,967

Source: City of Regina, Statistics Canada, Sask. Bureau of Statistics,
The Canadian Real Estate Association (Homes processed through the multiple listing system),
Regina Real Estate Association, The Financial Post-Canadian Markets

FINANCIAL HIGHLIGHTS

THE CITY OF REGINA DOLLAR



CITY OF REGINA
MILL RATES

	1983	1982	Percentage Increase
City Council	144.67	134.27	7.75
Schools	137.26	125.96	8.97
Library	14.65	12.65	15.81
	296.58	272.88	8.69

FINANCIAL HIGHLIGHTS

(In thousands except for per capita and percentages)
For the Year Ended December 31

	1983	1982	1981	1980	1979
TAXABLE ASSESSMENT					
Residential	$209,808	$204,073	$197,362	$192,748	$185,969
Commercial/Industrial	113,210	110,563	103,203	97,539	94,893
Institutional	1,796	1,876	1,762	1,764	1,677
Business	37,025	36,639	34,849	32,795	31,316
	$361,839	$353,151	$337,176	$324,846	$313,855
TAX COLLECTIONS					
Total Tax Levy (1)	$107,314	$ 96,368	$ 82,271	$ 70,167	$ 62,300
Per Capita	625	582	506	445	397
Tax Arrears	5,902	4,247	2,035	2,412	3,287
% of Total Tax Levy	5.50%	4.41%	2.47%	3.44%	5.28% %
			MILL RATE		
PROPERTY TAX RATES					
City Council	144.67	134.27	124.64	110.46	103.46
Schools	137.26	125.96	107.96	94.99	85.49
Library	14.65	12.65	11.40	10.55	9.55
	296.58	272.88	244.00	216.00	198.50
SELECTED DEBT INFORMATION					
Gross Debt	$ 94,063	$ 96,334	$ 89,106	$ 91,144	$ 95,912
Net Debt	60,406	57,020	45,812	45,810	48,502
Debt Per Capita					
Gross	548.15	581.80	547.96	578.69	610.90
Net	352.01	344.37	281.72	290.86	308.93
Debt Service Expenditures for General Debenture Debt					
Principal	$ 2,047	$ 1,610	$ 1,589	$ 1,642	$ 1,600
Interest	4,812	3,961	3,283	3,403	3,269
	$ 6,859	$ 5,571	$ 4,872	$ 5,045	$ 4,869

(1) Includes school boards and library tax levy
Source: City of Regina Records

COMBINED FINANCIAL STATEMENTS

AUDITORS' REPORT

1983

His Worship the Mayor and
Members of City Council

We have examined the following financial statements of the City of Regina as at and for the year ended December 31, 1983:

Combined Balance Sheet — All Funds

Combined Statement of Revenues, Expenditures and Changes in Fund Balances — All Funds

Combined Statement of Other Financing Sources and Uses — All Funds

Combined Statement of Changes in Financial Position — All Funds

Combining Balance Sheet — Utilities — Operating Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances — Utilities — Operating Funds

Combining Statement of Changes in Financial Position — Utilities — Operating Funds

Combining Balance Sheet — Utilities — Capital Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances — Utilities — Capital Funds

Combining Statement of Changes in Financial Position — Utilities — Capital Funds

Combining Balance Sheet — Trust Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances — Trust Funds

Combining Statement of Changes in Financial Position — Trust Funds

Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the City of Regina as at December 31, 1983 and the results of its operation for the year then ended in accordance with accounting principles described in the notes to the financial statements applied on a basis consistent with that of the preceding year.

Deloitte Haskins + Sells

Chartered Accountants
Regina, Saskatchewan
June 8, 1984

COMBINED BALANCE SHEET — ALL FUNDS

As at December 31, 1983

	General		Utilities					Total	
	Operating	Capital	Operating (Statement 5)	Capital (Statement 8)	Sinking Fund	General Investment Fund	Trust Funds (Statement 11)	1983	1982
Current Assets									
Cash	$ 299,000		$ 70,000	$ 2,987,000	$ 299,000	$ 103,000	$ 4,255,000	$ 8,013,000	$ 7,264,000
Accounts Receivable	3,434,000	$ 5,636,000	2,802,000		630,000	23,000	3,455,000	15,980,000	13,917,000
Taxes Receivable	5,902,000							5,902,000	4,247,000
Loans Receivable					500,000	302,000	5,594,000	6,396,000	5,453,000
Investments (quoted market value 1983 - $177,911,000; 1982 - $149,369,000)	34,192,000				26,052,000	2,494,000	108,962,000	171,700,000	149,567,000
Prepaid Expenses	106,000							106,000	97,000
Materials and Supplies	3,769,000		250,000					4,019,000	3,944,000
Due from Other Funds (Note 2)	681,000	19,938,000	2,177,000	4,578,000			2,131,000	29,505,000	18,382,000
	48,383,000	25,574,000	5,299,000	7,565,000	27,481,000	2,922,000	124,397,000	241,621,000	202,871,000
Fixed Assets									
Completed Capital Projects		152,767,000		102,533,000				255,300,000	233,746,000
Less Accumulated Depreciation				40,126,000				40,126,000	38,628,000
		152,767,000		62,407,000				215,174,000	195,118,000
Work in Progress		77,905,000		14,379,000				92,284,000	87,463,000
Expenditures Capitalized (Note 3)		1,372,000						1,372,000	1,258,000
		232,044,000		76,786,000				308,830,000	283,839,000
Deferred Charges (Note 4)	134,000							134,000	110,000
	$48,517,000	$257,618,000	$5,299,000	$84,351,000	$27,481,000	$2,922,000	$124,397,000	$550,585,000	$486,820,000

COMBINED BALANCE SHEET — ALL FUNDS

As at December 31, 1983

	General		Utilities					Total	
	Operating	Capital	Operating (Statement 5)	Capital (Statement 8)	Sinking Fund	General Investment Fund	Trust Funds (Statement 11)	1983	1982
Current Liabilities									
Accounts Payable	$ 7,603,000	$ 2,298,000	$ 594,000	$ 737,000			$ 298,000	$ 11,530,000	$ 10,201,000
Taxes Collected for Library Board	50,000							50,000	38,000
Taxes Collected for School Boards	2,749,000							2,749,000	2,404,000
Due to Other Funds (Note 2)	22,829,000	216,000	3,538,000			$2,922,000		29,505,000	18,382,000
Debentures and Coupons Due	299,000							299,000	291,000
	33,530,000	2,514,000	4,132,000	737,000		2,922,000	298,000	44,133,000	31,316,000
Long Term Debt									
Debenture Debt (Note 5)		47,535,000		24,876,000				72,411,000	71,116,000
Less Debt Recoverable		12,006,000						12,006,000	14,096,000
		35,529,000		24,876,000				60,405,000	57,020,000
Loans Payable		6,110,000		9,000				6,119,000	5,135,000
		41,639,000		24,885,000				66,524,000	62,155,000
Deferred Revenue (Note 6)	4,200,000		288,000					4,488,000	4,486,000
	4,200,000	41,639,000	288,000	24,885,000				71,012,000	66,641,000
Reserves and Fund Balance									
Investment in Capital Assets		183,027,000		49,661,000				232,688,000	211,115,000
Committed Balances (Note 7)		24,556,000		6,456,000				31,012,000	22,505,000
Reserves for Future Expenditures	9,471,000	5,882,000	1,492,000	2,612,000	$24,880,000		33,000	44,370,000	44,617,000
Fund Balance (Note 8)	1,316,000		(613,000)		2,601,000		124,066,000	127,370,000	110,626,000
	10,787,000	213,465,000	879,000	58,729,000	27,481,000		124,099,000	435,440,000	388,863,000
	$48,517,000	$257,618,000	$5,299,000	$84,351,000	$27,481,000	$2,922,000	$124,397,000	$550,585,000	$486,820,000

See Accompanying Notes

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES — ALL FUNDS

For the Year Ended December 31, 1983

	General		Utilities					Total	
	Operating	Capital	Operating (Statement 6)	Capital (Statement 9)	Sinking Fund	General Investment Fund	Trust Funds (Statement 12)	1983	1982
Revenues									
Taxes and Licenses	$ 57,126,000							$ 57,126,000	$ 51,457,000
Contributions and Grants	20,148,000							20,148,000	19,036,000
Service Charges and Fees	5,121,000							5,121,000	4,484,000
Rents and Concessions	10,446,000							10,446,000	9,912,000
Fines and Tax Penalties	3,047,000							3,047,000	2,482,000
Interest	3,957,000				$3,321,000	$325,000	$10,537,000	18,140,000	17,368,000
Recreation and Community Services	2,155,000							2,155,000	1,939,000
Miscellaneous	2,147,000							2,147,000	2,305,000
Equipment Utilization Charges	5,595,000							5,595,000	4,541,000
Land Sales		$ 782,000		$ 159,000				941,000	1,295,000
Provincial Grants		11,368,000	$ 740,000	$1,082,000				13,190,000	12,804,000
Federal Grants		3,593,000						3,593,000	738,000
Developers' Hectarage Assessment		2,083,000		1,944,000				4,027,000	314,000
Sewer and Water Connections				216,000				216,000	380,000
Services			21,290,000					21,290,000	19,318,000
Contributions							14,053,000	14,053,000	11,115,000
Levies					2,453,000			2,453,000	1,846,000
Local Improvements			204,000					204,000	152,000
Other Sources		1,899,000		396,000				2,295,000	2,694,000
	$109,742,000	$19,725,000	$22,234,000	$3,797,000	$5,774,000	$325,000	$24,590,000	$186,187,000	$164,180,000

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES — ALL FUNDS

For the Year Ended December 31, 1983

	General		Utilities					Total	
	Operating	Capital	Operating (Statement 6)	Capital (Statement 9)	Sinking Fund	General Investment Fund	Trust Funds (Statement 12)	1983	1982
Expenditures									
General Government Services	$13,595,000							$ 13,595,000	$ 12,216,000
Protective Services	37,230,000							37,230,000	33,634,000
Transportation Services	14,140,000							14,140,000	14,445,000
Environmental Health Services	5,158,000							5,158,000	4,362,000
Public Health and Welfare Services	6,784,000							6,784,000	6,274,000
Environmental Development Services	2,637,000							2,637,000	2,658,000
Parks, Recreation and Cultural Services	14,283,000							14,283,000	12,884,000
Debt Charges — Principal Payments	2,070,000		$ 1,415,000					3,485,000	2,783,000
— Interest Payments	5,133,000		3,175,000			$ 22,000		8,330,000	7,265,000
Capital Outlay		$21,353,000		$ 6,355,000				27,708,000	29,984,000
General Administration			2,146,000				$ 683,000	2,829,000	2,470,000
Maintenance of Structures and Equipment			1,961,000					1,961,000	1,859,000
Public Transit			6,703,000					6,703,000	6,201,000
Water — Costs, Transmission and Distribution			5,233,000					5,233,000	5,172,000
Sewage — Pumping and Distribution			3,288,000					3,288,000	3,191,000
Payments to Pensioners							5,460,000	5,460,000	4,380,000
Refunds							575,000	575,000	734,000
Commuted Taxes							67,000	67,000	71,000
Amortization Instalments					2,453,000			2,453,000	1,847,000
Sinking Fund Earning Requirements					720,000			720,000	850,000
	101,030,000	21,353,000	23,921,000	6,355,000	3,173,000	22,000	6,785,000	162,639,000	153,280,000
Excess of Revenues (Expenditures) Before Other Financing	8,712,000	(1,628,000)	(1,687,000)	(2,558,000)	2,601,000	303,000	17,805,000	23,548,000	10,900,000
Other Financing Sources (Uses) (Statement 3)	(9,763,000)	1,628,000	1,434,000	2,558,000	(2,418,000)	(303,000)	61,000	(6,803,000)	3,839,000
Fund Balance, Beginning of Year	2,367,000		(360,000)		2,418,000		106,200,000	110,625,000	95,887,000
Fund Balance, End of Year	$ 1,316,000	$ —	$ (613,000)	$ —	$2,601,000	$ —	$124,066,000	$127,370,000	$110,626,000

See Accompanying Notes

COMBINED STATEMENT OF OTHER FINANCING SOURCES AND USES - ALL FUNDS

For the Year Ended December 31, 1983

	General		Utilities					Total	
	Operating	Capital	Operating (Statement 6)	Capital (Statement 9)	Sinking Fund	General Investment Fund	Trust Funds (Statement 12)	1983	1982
Other Financing Sources (Uses)									
Proceeds from Sale of Debentures		$ 5,320,000		$2,062,000				$ 7,382,000	$14,429,000
Interfund Transfers									
Loan Repayments To Property Sales Reserve — Capital	$ (926,000)	926,000							
General Investment Fund Earnings	242,000					$(303,000)	$ 61,000		
Sinking Fund Surplus — 1982	2,418,000				$(2,418,000)				
Sewage Utility Surplus			$ (279,000)	279,000					
Transit System Deficit	(3,996,000)		3,996,000						
Other Transfers		135,000		(135,000)					
Revenue Contributions									
General	(2,543,000)	2,543,000							
Sewage			(96,000)	96,000					
Waterworks			(1,684,000)	1,684,000					
Transit			(192,000)	192,000					
Appropriations and Transfers From (To) Reserves									
Appropriation to Operating Fund Reserves	(740,000)		(290,000)					(1,030,000)	(1,657,000)
Transfers to Capital Fund Reserves		(9,456,000)		(1,620,000)				(11,076,000)	(9,601,000)
Equipment Reserve									
Internal Utilization Charges	(5,595,000)							(5,595,000)	(4,541,000)
Equipment Acquisition	4,244,000		18,000					4,262,000	4,988,000
Loan Proceeds From Capital Trust		2,160,000						2,160,000	1,350,000
Transfer Payments to Capital Trust	(1,753,000)							(1,753,000)	(126,000)
Loan Repayments to Capital Trust	(947,000)		(39,000)					(986,000)	(836,000)
Loan Repayments to Sinking Fund	(167,000)							(167,000)	(167,000)
Totals — Statement 2	$(9,763,000)	$ 1,628,000	$1,434,000	$2,558,000	$(2,418,000)	$(303,000)	$ 61,000	$(6,803,000)	$ 3,839,000

See Accompanying Notes

THE CITY OF REGINA

Statement 4

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION — ALL FUNDS

For the Year Ended December 31, 1983

	General		Utilities					Total	
	Operating	Capital	Operating (Statement 7)	Capital (Statement 10)	Sinking Fund	General Investment Fund	Trust Funds (Statement 13)	1983	1982
Sources of Working Capital									
Excess of Revenues (Expenditures)	$ 8,712,000	$ (1,628,000)	$(1,687,000)	$(2,558,000)	$2,601,000	$303,000	$ 17,805,000	$ 23,548,000	$ 10,900,000
Items Not Affecting Working Capital									
Accrued Debenture Principal & Interest	214,000		157,000					371,000	645,000
Shop & Field Equipment Utilized	(25,000)							(25,000)	5,000
Accrued Debenture Principal & Interest Applied	(69,000)		(99,000)					(168,000)	(106,000)
	8,832,000	(1,628,000)	(1,629,000)	(2,558,000)	2,601,000	303,000	17,805,000	23,726,000	11,444,000
Proceeds from Sales of Debentures		5,320,000		2,062,000				7,382,000	14,429,000
Contributions from General Operating		3,469,000	3,996,000	2,251,000				9,716,000	9,974,000
Transfers from Other Capital Funds		1,904,000		1,769,000				3,673,000	800,000
Deferred Revenue	2,310,000	302,000	131,000					2,743,000	2,277,000
Direct Credits to Reserves	260,000				3,173,000			3,433,000	3,125,000
Sinking Fund Surplus	2,418,000							2,418,000	1,832,000
General Investment Earnings	242,000						61,000	303,000	189,000
Loan Proceeds from Capital Trust		2,160,000						2,160,000	1,350,000
	14,062,000	11,527,000	2,498,000	3,524,000	5,774,000	303,000	17,866,000	55,554,000	45,420,000
Uses of Working Capital									
Direct Expenditures from Reserves	1,231,000							1,231,000	762,000
Deferred Revenue Applied	2,076,000	309,000	156,000					2,541,000	2,280,000
Transit Deficit	3,996,000							3,996,000	3,620,000
Transfer to General Funds					2,418,000			2,418,000	1,832,000
Transfer to Capital Funds	2,543,000		2,251,000					4,794,000	5,725,000
Loan Repayments	3,793,000		39,000					3,832,000	1,758,000
Distribution of Interest Earnings						303,000		303,000	189,000
Retirement of Debentures					6,833,000			6,833,000	4,602,000
Transfer to Other Capital Funds		1,769,000		1,904,000				3,673,000	800,000
	13,639,000	2,078,000	2,446,000	1,904,000	9,251,000	303,000		29,621,000	21,568,000
Increase (Decrease) in Working Capital	423,000	9,449,000	52,000	1,620,000	(3,477,000)		17,866,000	25,933,000	23,852,000
Working Capital, Beginning of Year	14,430,000	13,611,000	1,115,000	5,208,000	30,958,000		106,233,000	171,555,000	147,703,000
Working Capital, End of Year	$14,853,000	$23,060,000	$1,167,000	$6,828,000	$27,481,000	$ —	$124,099,000	$197,488,000	$171,555,000

See Accompanying Notes

NOTES TO FINANCIAL STATEMENTS

December 31, 1983

Note 1 SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The accrual basis of accounting is used for all funds and is modified for certain funds as follows:

The following revenues are recorded on a cash basis:

- traffic fines
- parking fines
- dog and bike licenses
- grants in-lieu of taxes

The following expenditures are recorded on a cash basis:

- vacation plan costs
- sick leave benefit costs

FUND ACCOUNTING

The City's financial transactions are segmented into various self balancing funds. All transactions, including interfund transactions, are disclosed in the financial statements. Each fund is operated under regulations and policies prescribed by Provincial Acts, City bylaws and municipal accounting guidelines.

COMPLETED CAPITAL PROJECTS

Completed capital projects acquired or constructed are recorded as expenditures in the fund making the expenditure and capitalized at cost. At the same time an amount equivalent to the completed capital projects capitalized less any debenture borrowings for each project is set up as "Investment in Capital Assets".

All equipment except buses is expensed in the year it is purchased and is not capitalized.

DEPRECIATION

Only those Utility Fixed Assets for which debenture borrowings have been made are depreciated. The amount of depreciation equals the total of serial debentures redeemed and payments made into the Sinking Fund for these debentures.

"Investment in Capital Assets" is incresed by the amount of debentures redeemed and payments into the Sinking Fund. This account is reduced by the amount of accumulated depreciation.

INVESTMENTS

General Fund investments are recorded at cost. Sinking and Trust Fund investments are recorded at the lower of cost or par value. Under this policy, premiums paid in acquiring an investment are written off at the time of purchase. Discounts are not recognized in the accounts until they are realized at the time of sale or maturity.

Investment earnings are accounted for on the accrual basis with the exception of premiums and discounts.

Effective in 1978, no provision has been made in the Sinking Fund to cover potential foreign exchange losses which are funded by the City of Regina General Capital Fund.

The Sinking Fund must comply with various requirements as set out in the Urban Municipality Act. All purchases of investments, redemption requirements for debentures, and transfers of surpluses to the City of Regina General Operating Fund are subject to the formal approval of the Local Government Board.

INTEREST CAPITALIZATION

It is the City policy not to capitalize interest on projects under construction.

INVENTORIES

Inventories of materials and supplies are valued at cost.

TAXES COLLECTED FOR OTHERS

The City collects taxes for the Regina Public Library Board and the two School Boards. These taxes are remitted to the respective Boards less recovery of discount and cancellations regarding school taxes. Only the recovery amount is included in the revenues of the City.

INTERFUND TRANSFERS

During the course of normal operations the City has numerous transactions between funds including expenditures and transfers of resources to provide services, construct assets and service debt. The accompanying financial statements generally reflect such transactions as "transfers" and "amounts due to/from other funds".

Note 2 AMOUNT DUE TO (FROM) OTHER FUNDS

This amount represents one of the following:

Investment of surplus cash of various funds in the General Investment Fund.

Temporary financing of acquisitions in one fund with money from another fund. Temporary financing is provided until the long term financing is arranged.

NOTES TO FINANCIAL STATEMENTS

December 31, 1983

Note 3 **EXPENDITURES CAPITALIZED**

This represents the amount borrowed by the City to finance the construction or acquisition of assets for which the City does not hold title. The amount includes expenditures for Centre of the Arts and street lighting. This amount is reduced as the debt is paid off.

Note 4 **DEFERRED CHARGES**

This amount represents the unamortized portion of shop and small field equipment. All such equipment is amortized over its expected useful life of five years.

Note 5 **DEBENTURE DEBT**

Year Repayable	Interest Rate %	Amount in U.S. Dollars	Serial Debt	Sinking Fund Debt	Total Debt	Equity in Sinking Fund
1984	4 1/4 — 10 3/4	$1,260,000	$ 3,440,650	$ 4,175,000	$ 7,615,650	$ 3,959,235
1985	5 1/2 — 10 3/4	1,000,000	3,511,499	2,841,000	6,352,499	2,500,018
1986	5 3/8 — 10 3/4		3,709,715	1,865,000	5,574,715	1,505,454
1987	5 1/2 — 17		3,088,983	5,955,000	9,043,983	4,176,606
1988	7 3/4 — 10 1/2		2,066,701	971,000	3,037,701	640,270
1989	5 3/8 — 11 1/4		2,242,536	665,000	2,907,536	376,205
1990	5 1/2 — 10 1/2		2,387,704	1,879,000	4,266,704	1,168,748
1991	5 3/8 — 17 5/8	2,199,000	2,526,403	5,235,000	7,761,403	2,733,182
1992	8 — 17		2,781,920	2,213,000	4,994,920	979,048
1993	8 3/8 — 12 1/4		2,945,657	1,813,000	4,758,657	918,632
1994	8 — 11		2,014,018	889,000	2,903,018	322,060
1995	8 — 11 1/4		2,197,015	3,407,000	5,604,015	1,072,447
1996	9 — 17 5/8		1,810,751	1,176,000	2,986,751	121,486
1997	9 3/8 — 17		1,623,607	11,760,000	13,383,607	658,252
1998	9 1/4 — 12 1/2		1,625,929	5,167,000	6,792,929	743,322
1999	9 3/4 — 11		767,000	381,000	1,148,000	54,535
2001	17 5/8			2,656,000	2,656,000	182,561
2002	17			2,275,000	2,275,000	78,563
		$4,459,000	$38,740,088	$55,323,000	$94,063,088	$22,190,624

Long-Term Debt — net of equity in Sinking Fund	$71,872,464
Add: Provision for Foreign Exchange Loss	539,498
	$72,411,962
Less:	
Recoverable from Schools and Library Boards ..	12,006,253
Total Net Debenture Debt	$60,405,709

Note 6 **DEFERRED REVENUE**

This amount is primarily composed of prepaid rents, frontages and taxes and will be taken into revenue in the years 1984 to 2002.

Note 7 **COMMITTED BALANCES**

This account represents amounts reserved for the completion or continuation of specific capital projects.

NOTES TO FINANCIAL STATEMENTS

December 31, 1983

Note 8 **FUND BALANCE**

The surplus in the Sinking Fund or a portion thereof, as determined by the City Council, is transferred to the General Operating Fund in the following year. Surpluses in the Utilities Operating Funds are transferred to the corresponding Capital Funds in the same year as they occur.

Note 9 **ASSETS AT NOMINAL VALUE**

It is the City policy to record the investment of saleable land at nominal value. Proceeds from the sale of land are recorded as revenue in the year sold.

At the year end the approximate market value of these assets was: $37,556,000

Note 10 **TAX REVENUE**

Total Tax Revenue		$110,812,000
Less: Taxes Collected for		
Regina Public Library Board	5,301,000	
School Boards	49,666,000	54,967,000
City's Share (Schedule 1)		$55,845,000

Note 11 **SUPERANNUATION AND BENEFIT PLANS**

All permanent employees of the City and Elected Officials are members of a superannuation plan. The City's share of the contribution is recorded as an expenditure in the year in which it accrues.

In addition to the regular contributions the City is required to pay the following special payments monthly:

Unfunded Past Service Costs

Civic Employees' Superannuation & Benefits Plan (to December 1993)	$ 12,929
Police Superannuation & Benefits Plan (to December 2008)	5,329
Elected Officials Pension Plan (to December 1986)	351
(January 1987 to September 1990)	239

Experience Deficiency Costs

Elected Officials Pension Plan (to December 1984)	375

A triennial acturial valuation is required by statute.
According to the actuarial valuation of the three plans done at December 31, 1982, the status of the plans were:

Civic Employees' Superannuation & Benefits Plan — Deficit	$ 2,519,000
Police Superannuation & Benefits Plan — Deficit	2,653,000
Elected Officials Pension Plan — Deficit	323

A decision concerning the projected deficits of the Civic Employees' Superannuation & Benefits Plan and the Police Supperannuation & Benefits Plan are pending the Administration's investigation into the current status of the Plans, and as a result, no funding arrangements have been made.

On a short-term funding basis the current contributions being made into the Plans by the employers and employees, are in excess of the minimum payments that are required to be made into the Plans in accordance with the Pension Benefits Act of Saskatchewan.

Note 12 **VESTED SICK LEAVE BENEFITS**

Unused sick leave is accumulated and employees may become entitled to a cash payment when they leave the employment of the City.

The contingent liability for these accumulated costs is $5,149,194 as at December 31, 1983. All costs of the sick leave benefit plan are recorded on a cash basis.

Note 13 **COMPARATIVE INFORMATION**

Certain 1982 financial information has been reclassified in order to conform with the 1983 presentation.

COMBINING STATEMENTS AND SCHEDULES

COMBINING BALANCE SHEET — UTILITIES — OPERATING FUNDS

As at December 31, 1983

	Waterworks	Sewage	Transit	Total 1983	1982
CURRENT ASSETS					
Cash			$ 70,000	$ 70,000	$1,015,000
Accounts Receivable	$1,513,000	$1,170,000	119,000	2,802,000	2,470,000
Prepaid Expenses					1,000
Materials & Supplies	115,000	7,000	128,000	250,000	222,000
Due from Other Funds	1,161,000	1,016,000		2,177,000	1,053,000
	$2,789,000	$2,193,000	$317,000	$5,299,000	$4,761,000
CURRENT LIABILITIES					
Accounts Payable	$ 285,000	$ 155,000	$154,000	$ 594,000	$ 567,000
Due to Other Funds	2,377,000	1,161,000		3,538,000	3,079,000
	2,662,000	1,316,000	154,000	4,132,000	3,646,000
DEFERRED REVENUE	172,000	31,000	85,000	288,000	313,000
	2,834,000	1,347,000	239,000	4,420,000	3,959,000
RESERVES AND FUND BALANCE					
Accrued Debenture Principal and Interest	568,000	567,000	78,000	1,213,000	1,155,000
Reserves for Future Expenditures		279,000		279,000	7,000
Fund Balance	(613,000)			(613,000)	(360,000)
	(45,000)	846,000	78,000	879,000	802,000
	$2,789,000	$2,193,000	$317,000	$5,299,000	$4,761,000

See Accompanying Notes

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES — UTILITIES — OPERATING FUNDS

For the Year Ended December 31, 1983

	Waterworks	Sewage	Transit	Total 1983	Total 1982
REVENUES					
Provincial Grants			$ 740,000	$ 740,000	$ 773,000
Services	$9,239,000	$7,088,000	4,963,000	21,290,000	19,318,000
Local Improvements	156,000	48,000		204,000	152,000
	9,395,000	7,136,000	5,703,000	22,234,000	20,243,000
EXPENDITURES					
Debt Charges — Principal Payments	598,000	790,000	27,000	1,415,000	1,133,000
— Interest Payments	1,384,000	1,739,000	52,000	3,175,000	2,660,000
General Administration	749,000	635,000	762,000	2,146,000	1,962,000
Maintenance of Structures and Equipment			1,961,000	1,961,000	1,859,000
Public Transit			6,703,000	6,703,000	6,201,000
Water — Costs, Transmission and Distribution	5,233,000			5,233,000	5,172,000
Sewage — Pumping and Distribution		3,288,000		3,288,000	3,191,000
	7,964,000	6,452,000	9,505,000	23,921,000	22,178,000
EXCESS OF REVENUES (EXPENDITURES) BEFORE OTHER FINANCING	1,431,000	684,000	(3,802,000)	(1,687,000)	(1,935,000)
OTHER FINANCING SOURCES (USES)					
Interfund Transfers					
Sewage Utility Surplus		(279,000)		(279,000)	(415,000)
Transit System Deficit			3,996,000	3,996,000	3,620,000
Revenue Contributions					
Sewage		(96,000)		(96,000)	(196,000)
Waterworks	(1,684,000)			(1,684,000)	(1,072,000)
Transit			(192,000)	(192,000)	(330,000)
Appropriations From (To) Reserves					
Appropriation to Operating Fund Reserves		(279,000)	(11,000)	(290,000)	(11,000)
Appropriation from Operating Fund Reserves for Equipment Acquisition			18,000	18,000	18,000
Loan Repayments to Capital Trust		(30,000)	(9,000)	(39,000)	(39,000)
	(1,684,000)	(684,000)	3,802,000	1,434,000	1,575,000
EXCESS OF REVENUES (EXPENDITURES)	(253,000)			(253,000)	(360,000)
FUND, BALANCE, BEGINNING OF YEAR	(360,000)			(360,000)	
FUND BALANCE, END OF YEAR	$ (613,000)	$ —	$ —	$ (613,000)	$ (360,000)

See Accompanying Notes

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION — UTILITIES — OPERATING FUNDS

For the Year Ended December 31, 1983

	Waterworks	Sewage	Transit	Total 1983	1982
SOURCES OF WORKING CAPITAL					
Excess of Revenues (Expenditures)	$1,431,000	$684,000	$(3,802,000)	$(1,687,000)	$(1,935,000)
Contributions from General Operating			3,996,000	3,996,000	3,620,000
Deferred Revenue	46,000		85,000	131,000	167,000
Accrued Debenture Principal and Interest	74,000	5,000	78,000	157,000	304,000
	1,551,000	689,000	357,000	2,597,000	2,156,000
USES OF WORKING CAPITAL					
Deferred Revenue Applied	58,000	3,000	95,000	156,000	95,000
Loan Repayments to Capital Trust		30,000	9,000	39,000	39,000
Accrued Debenture Principal and Interest Applied to Debenture Debt	20,000	79,000		99,000	28,000
Transfer to Capital Funds	1,684,000	375,000	192,000	2,251,000	2,013,000
	1,762,000	487,000	296,000	2,545,000	2,175,000
INCREASE (DECREASE) IN WORKING CAPITAL	(211,000)	202,000	61,000	52,000	(19,000)
WORKING CAPITAL, BEGINNING OF YEAR	338,000	675,000	102,000	1,115,000	1,134,000
WORKING CAPITAL, END OF YEAR	$ 127,000	$877,000	$ 163,000	$1,167,000	$1,115,000

See Accompanying Notes.

COMBINING BALANCE SHEET — UTILITIES — CAPITAL FUNDS

As at December 31, 1983

	Waterworks	Sewage	Transit	Total 1983	Total 1982
CURRENT ASSETS					
Cash	$ 2,206,000	$ 187,000	$ 594,000	$ 2,987,000	$ 3,227,000
Due from Other Funds	1,071,000	2,507,000	1,000,000	4,578,000	2,208,000
	3,277,000	2,694,000	1,594,000	7,565,000	5,435,000
FIXED ASSETS					
Completed Capital Projects	46,841,000	42,364,000	13,328,000	102,533,000	95,297,000
Less Accumulated Depreciation	19,477,000	14,887,000	5,762,000	40,126,000	38,628,000
	27,364,000	27,477,000	7,566,000	62,407,000	56,669,000
Work in Progress	4,892,000	8,956,000	531,000	14,379,000	15,260,000
	32,256,000	36,433,000	8,097,000	76,786,000	71,929,000
	$35,533,000	$39,127,000	$ 9,691,000	$84,351,000	$77,364,000
CURRENT LIABILITIES					
Accounts Payable	$ 690,000	$ 46,000	$ 1,000	$ 737,000	$ 225,000
Due to Other Funds					2,000
	690,000	46,000	1,000	737,000	227,000
LONG TERM DEBT					
Debenture Debt	10,027,000	13,509,000	1,340,000	24,876,000	24,312,000
Loans Payable			9,000	9,000	48,000
	10,027,000	13,509,000	1,349,000	24,885,000	24,360,000
RESERVES AND FUND BALANCE					
Investment in Capital Assets	19,993,000	22,072,000	7,596,000	49,661,000	44,689,000
Committed Balances	4,385,000	1,326,000	745,000	6,456,000	4,751,000
Reserves for Future Expenditures	438,000	2,174,000		2,612,000	3,337,000
	24,816,000	25,572,000	8,341,000	58,729,000	52,777,000
	$35,533,000	$39,127,000	$ 9,691,000	$84,351,000	$77,364,000

See Accompanying Notes.

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES — UTILITIES — CAPITAL FUNDS

For the Year Ended December 31, 1983

	Waterworks	Sewage	Transit	Total 1983	Total 1982
REVENUES					
Provincial Grants	$ 416,000	$ 73,000	$ 593,000	$1,082,000	$ 300,000
Federal Grants					241,000
Developers' Hectarage Assessments	564,000	1,380,000		1,944,000	314,000
Sewer and Water Connections	86,000	130,000		216,000	380,000
Land Sales	93,000	66,000		159,000	
Other Sources	203,000	41,000	152,000	396,000	587,000
	1,362,000	1,690,000	745,000	3,797,000	1,822,000
EXPENDITURES					
Capital Outlay	2,690,000	2,302,000	1,363,000	6,355,000	3,808,000
EXCESS OF REVENUES (EXPENDITURES) BEFORE OTHER FINANCING	(1,328,000)	(612,000)	(618,000)	(2,558,000)	(1,986,000)
OTHER FINANCING SOURCES (USES)					
Proceeds From Sale of Debentures	722,000		1,340,000	2,062,000	5,695,000
Sewage Utility Surplus		279,000		279,000	415,000
Other Transfers	56,000	(473,000)	282,000	(135,000)	(617,000)
Revenue Contributions					
Sewage Operating Fund		96,000		96,000	196,000
Waterworks Operating Fund	1,684,000			1,684,000	1,072,000
Transit Operating Fund			192,000	192,000	330,000
Transfers (to) from Capital Fund Reserves	(1,134,000)	710,000	(1,196,000)	(1,620,000)	(5,105,000)
	1,328,000	612,000	618,000	2,558,000	1,986,000
EXCESS OF REVENUES (EXPENDITURES)					
FUND BALANCE, BEGINNING OF YEAR					
FUND BALANCE, END OF YEAR	$ —	$ —	$ —	$ —	$ —

See Accompanying Notes

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION — UTILITIES - CAPITAL FUNDS

For the Year Ended December 31, 1983

	Waterworks	Sewage	Transit	Total 1983	1982
SOURCES OF WORKING CAPITAL					
Excess of Revenues (Expenditures)	$(1,328,000)	$ (612,000)	$ (618,000)	$(2,558,000)	$(1,986,000)
Proceeds from Sales of Debentures	722,000		1,340,000	2,062,000	5,695,000
Contributions from General Operating	1,684,000	375,000	192,000	2,251,000	2,013,000
Transfer from Other Capital Funds	627,000	860,000	282,000	1,769,000	97,000
	1,705,000	623,000	1,196,000	3,524,000	5,819,000
USES OF WORKING CAPITAL					
Transfer to Other Capital Funds	571,000	1,333,000		1,904,000	714,000
	571,000	1,333,000		1,904,000	714,000
INCREASE IN WORKING CAPITAL	1,134,000	(710,000)	1,196,000	1,620,000	5,105,000
WORKING CAPITAL, BEGINNING OF YEAR	1,453,000	3,358,000	397,000	5,208,000	103,000
WORKING CAPITAL, END OF YEAR	$2,587,000	$2,648,000	$1,593,000	$6,828,000	$5,208,000

See Accompanying Notes

COMBINING BALANCE SHEET — TRUST FUNDS

As at December 31, 1983

	Capital Trust	General Trust	Civic Pension	Police Pension	Elected Officials Pension	Total 1983	Total 1982
CURRENT ASSETS							
Cash	$1,807,000	$ 136,000	$ 1,531,000	$ 767,000	$ 14,000	$ 4,255,000	$ 1,684,000
Accounts Receivable			1,337,000	173,000	3,000	1,513,000	995,000
Accrued Interest			1,514,000	423,000	5,000	1,942,000	1,940,000
Loans Receivable	5,594,000					5,594,000	4,421,000
Investments							
Term Deposits			5,048,000	1,193,000		6,241,000	21,436,000
Mortgages			10,160,000	1,517,000		11,677,000	12,330,000
City of Regina			3,710,000	767,000		4,477,000	4,223,000
Government of Canada			5,851,000	1,775,000	177,000	7,803,000	7,396,000
Provincial			20,082,000	5,458,000		25,540,000	14,501,000
Municipal			1,926,000	670,000	5,000	2,601,000	2,699,000
School and Hospital			882,000	180,000		1,062,000	1,307,000
Corporate			15,446,000	3,826,000		19,272,000	20,789,000
Equities			24,056,000	5,569,000		29,625,000	10,684,000
Real Estate			664,000			664,000	
Due from other Funds		2,131,000				2,131,000	2,129,000
	$7,401,000	$2,267,000	$92,207,000	$22,318,000	$204,000	$124,397,000	$106,534,000
CURRENT LIABILITIES							
Accounts Payable			$ 241,000	$ 56,000	$ 1,000	$ 298,000	$ 301,000
RESERVES AND FUND BALANCE							
Reserves for Future Expenditures			33,000			33,000	32,000
Fund Balance	$7,401,000	$2,267,000	91,933,000	22,262,000	203,000	124,066,000	106,201,000
	$7,401,000	$2,267,000	$92,207,000	$22,318,000	$204,000	$124,397,000	$106,534,000

See Accompanying Notes

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES — TRUST FUNDS

For the Year Ended December 31, 1983

	Capital Trust	General Trust	Civic Pension	Police Pension	Elected Officials Pension	Total 1983	Total 1982
REVENUES							
Interest			$ 8,387,000	$ 2,128,000	$ 22,000	$ 10,537,000	$ 9,429,000
Contributions	$1,933,000	$ 119,000	9,772,000	2,198,000	31,000	14,053,000	11,115,000
	1,933,000	119,000	18,159,000	4,326,000	53,000	24,590,000	20,544,000
EXPENDITURES							
General Administration							
Actuarial			107,000	52,000		159,000	61,000
Administration			452,000	68,000	4,000	524,000	447,000
Payments to Pensioners			4,564,000	881,000	15,000	5,460,000	4,380,000
Refunds		14,000	461,000	100,000		575,000	734,000
Commuted Taxes		67,000				67,000	71,000
	—	81,000	5,584,000	1,101,000	19,000	6,785,000	5,693,000
EXCESS OF REVENUES (EXPENDITURES) BEFORE OTHER FINANCING	1,933,000	38,000	12,575,000	3,225,000	34,000	17,805,000	14,851,000
OTHER FINANCING SOURCES (USES)		61,000				61,000	45,000
FUND BALANCE, BEGINNING OF YEAR	5,468,000	2,168,000	79,358,000	19,037,000	169,000	106,200,000	91,304,000
FUND BALANCE, END OF YEAR	$7,401,000	$2,267,000	$91,933,000	$22,262,000	$203,000	$124,066,000	$106,200,000

See Accompanying Notes

THE CITY OF REGINA

Statement 13

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION — TRUST FUNDS

For the Year Ended December 31, 1983

	Capital Trust	General Trust	Civic Pension	Police Pension	Elected Officials Pension	Total 1983	Total 1982
SOURCES OF WORKING CAPITAL							
Excess of Revenues (Expenditures)	$1,933,000	$ 38,000	$12,575,000	$ 3,225,000	$ 34,000	$ 17,805,000	$ 14,851,000
General Investment Earnings		61,000				61,000	45,000
INCREASE IN WORKING CAPITAL	1,933,000	99,000	12,575,000	3,225,000	34,000	17,866,000	14,896,000
WORKING CAPITAL, BEGINNING OF YEAR	5,468,000	2,168,000	79,391,000	19,037,000	169,000	106,233,000	91,337,000
WORKING CAPITAL, END OF YEAR	$7,401,000	$2,267,000	$91,966,000	$22,262,000	$203,000	$124,099,000	$106,233,000

See Accompanying Notes

SCHEDULE OF REVENUES — GENERAL OPERATING

For the Year Ended December 31, 1983

	1983	1982
TAXES AND LICENSES		
Taxes		
General Taxes	$52,347,240	$47,417,635
Supplementary Taxes	490,703	404,509
Supplementary Business Taxes	742,050	392,833
Amusement Tax	697,350	710,080
Local Improvements	1,143,120	1,000,462
Paved & Gravel Lane Assessment	424,005	405,713
Sanitary Tax	280	320
	55,844,748	50,331,552
Licenses		
Business Licenses	1,166,036	1,009,527
Mobile Home Park Licenses	27,975	25,458
Boarding Care Home Licenses	169	186
Bicycle Licenses	19,949	22,980
Dog Licenses	61,852	63,864
Chauffeur Licenses	5,351	3,742
	1,281,332	1,125,757
	$57,126,080	$51,457,309
CONTRIBUTIONS AND GRANTS		
Provincial Grants		
Revenue Sharing	$14,946,399	$13,968,743
V.D. Control Grant	500	2,000
Health Grant	653,683	610,332
Transportation for Handicapped	401,869	488,333
Youth Employment Service Grant	29,609	108,880
Neighbourhood Improvement Program	—	8,395
Grant-in-Lieu of Taxes	1,904,302	1,837,819
Emergency Measures Organization	9,000	12,610
Recreation Cultural	—	34,147
Saskatchewan Housing	109,187	106,558
Urban Assistance	240,287	135,788
Recreation Grant	95,742	96,242
Other	15,783	20,000
	18,406,361	17,429,847
Federal Grants		
Welfare Service Grant	67,469	22,350
Federal Excise	3,999	6,011
Grant-in-lieu of Taxes	825,721	827,124
Housing-in-lieu of Taxes	455,140	386,270
Senior Citizen Day Centre	35,550	32,950
Wartime Housing-in-lieu of Taxes	3,618	3,358
Neighbourhood Improvement Program	—	3,983
	1,391,497	1,282,046
Other Contributions and Grants		
C.P.R. in Lieu of Taxes	$ 350,252	$ 323,992
	$20,148,110	$19,035,885

SCHEDULE OF REVENUES — GENERAL OPERATING

For the Year Ended December 31, 1983

	1983	1982
SERVICE CHARGES AND FEES		
E & H Tax Commission	$ 3,439	$ 2,489
Tax Certificates and Search Fees	33,007	26,199
Tax Enforcement Charge	2,487	1,606
Administrative Charge — Pension & Benefits	601,272	519,021
— Utilities	484,600	440,200
— Buffalo Pound Water Board	15,000	15,000
Interfund Administration	65,273	62,376
Building Grade Fees	6,587	4,720
Work for Private Parties	103,499	100,521
Data Processing Supplies	348,457	—
Medical Charges	1,294	1,316
Burglar Alarm Fees — Police	300	600
Inspection — Private Developers	130,429	114,968
Garbage Collection	450,985	427,024
Sanitary Landfill Charges	432,816	385,176
Incineration & Shredding	45,322	43,928
Rezoning Applications	6,100	7,890
Building Reports	6,277	5,853
Recovery Advertising Cost — Discretionary Uses	3,470	3,900
— Rezoning	8,625	11,700
Engineering Charges	572,909	632,328
Parking Meter Fees	710,260	651,140
Building Permit Fees	886,711	792,940
License & Encroachement Fees	4,801	2,180
RRAP Inspection Fees	117,395	123,853
Pound Fees	14,610	13,530
Gun Registration & Vendor Fees	16,106	24,205
Sign Permit Fees	6,071	5,127
Building Encroachement Fees	17,121	19,893
Building Investigation Fees	1,169	1,313
Building Special Inspection	9,435	6,742
Street Name Signs — Private Developers	5,400	5,000
Other Fees	10,436	31,004
	$ 5,121,663	$ 4,483,742
RENTS AND CONCESSIONS		
Property Rentals	$ 323,863	$ 223,690
Farm Land Rental	89,312	86,804
Employee Parking	48,779	42,818
City Hall Facilities Rental	427,233	407,703
Cafeteria Caterer Lease Charge	28,759	27,360
Provincial Gas Distribution Franchise	2,149,112	2,226,101
Electrical Distribution System	7,378,804	6,897,357
	$10,445,862	$ 9,911,833
FINES & TAX PENALTIES		
Fines		
Parking Tickets	$ 990,006	$ 892,485
Dog Fines	24,800	28,445
Anti-Litter Fines	2,968	130
Municipal Court Fines	797,294	441,835
	1,815,068	1,362,895

SCHEDULE OF REVENUES — GENERAL OPERATING

For the Year Ended December 31, 1983

	1983	1982
Tax Penalties		
Penalties on Arrears of Taxes	$ 391,269	$ 177,934
Penalties on Current Taxes	840,268	940,580
	1,231,537	1,118,514
	$ 3,046,605	$ 2,481,409
INTEREST		
Interest from Long-Term Investments	$ —	$ 277
Interest from Short-Term Investments	3,630,862	4,385,512
Interest from Plumbing Loans	—	12
Average Daily Bank Balance Interest	326,193	—
Dividend Income	476	—
	$ 3,957,531	$ 4,385,801
RECREATION AND COMMUNITY SERVICES		
Golf Courses		
Tor Hill	$ 12,561	$ 38,541
Murray	248,398	227,395
Craig	10,479	15,913
Regent	19,237	18,261
Lakeview	75,878	64,249
	366,553	364,359
Golf Course Lounges		
Tor Hill	3,558	3,040
Murray	10,450	10,326
	14,008	13,366
Swimming Pools		
Wascana	47,882	28,150
Maple Leaf	10,943	7,564
Dewdney	9,806	7,137
Regent	31,053	20,974
Massey	27,570	18,774
	127,254	82,599
Lawson Aquatic Centre	344,409	315,718
Learner Pools	34,515	35,093
Indoor Skating Rinks		
Wheat City Kinsmen	64,789	74,521
Al Ritchie	78,340	64,003
Optimist	115,727	72,172
Jack Staples	79,878	79,613
J. W. Hamilton	82,216	107,861
Murray Balfour	96,652	82,986
Clarence Mahon	87,297	83,842
Stadium	36,132	33,978
Junior Ice Arena	31,611	30,946
	672,642	629,922
Community Centres		
Glencairn	11,162	10,837
Pasqua	6,472	7,053
Highland	4,290	2,444
Neil Balkwill	36,056	8,261
Albert Scott	4,110	—
North-West	1,225	—
	63,315	28,595

SCHEDULE OF REVENUES — GENERAL OPERATING

For the Year Ended December 31, 1983

	1983	1982
Sports and Recreation Facilities		
Optimist Gymnastic Association of Regina	$ 600	$ 900
Taylor Field	289,917	296,309
Mount Pleasant Park	28,951	29,448
Kings Park	542	9,000
	320,010	335,657
Decentralized Recreation Service		
Teen Centre Program	1,420	1,031
Play Centre Program	99,725	—
	101,145	1,031
Centralized Recreation Service		
Sports Clinics	1,848	2,849
Douglas Park	313	—
	2,161	2,849
Horticulture Operation		
Greenhouse	8,119	6,378
Nurseries	9,641	23,514
	17,760	29,892
Regina Cemetery		
Grave Digging	9,247	7,334
Monumental Foundations	2,317	1,714
	11,564	9,048
Riverside Cemetery		
Grave Digging	64,274	75,827
Monumental Foundations	14,981	14,503
	79,255	90,330
Administration General Fee Revenue	801	505
	$2,155,392	$1,938,964
MISCELLANEOUS REVENUE		
Sundry Receipts	$ 139,699	$ 111,213
Miscellaneous-Police	5,050	4,012
Sale of Convention Permits	9,570	9,970
Postage Vending Machine	637	—
Sale of Maps & Other Publications	22,114	18,123
Mobile Family Service Society	—	79,000
Sales & Salvage Proceeds	76,381	118,376
Sale of Tax Title Property	—	2,500
Pavement & Sidewalk Cut Charges	504,535	677,300
Sidewalk Crossing Credits	5,349	13,219
Claims Revenue	172,650	129,971
Workers' Compensation Recovered	85,598	104,647
Public Works Overcharge on Costing	—	35,706
Recovery of Discount and Cancellations Re: School Taxes	1,125,844	1,001,343
	$2,147,427	$2,305,380
EQUIPMENT UTILIZATION CHARGES	$5,595,000	$4,541,000

SCHEDULE OF EXPENDITURES — GENERAL OPERATING

For the Year Ended December 31, 1983

GENERAL GOVERNMENT SERVICES	1983	1982
Legislative		
Mayor's Office	$ 88,713	$ 73,339
Elected Officials	267,282	235,613
	355,995	308,952
Administrative		
City Manager	595,532	584,136
City Clerk	328,868	296,726
Personnel	566,011	604,129
— Education Incentive	101,918	104,076
— Arbitration	18,806	29,422
— Recruitment	109,972	151,991
Solicitor's Office	490,907	470,404
— Claims & Insurance	340,673	324,962
Comptroller's Office	719,452	619,530
Sinking Fund Trustees	97,649	87,790
City Treasurer	953,282	748,589
— General Taxation	592,428	605,815
— Financial Information System	528,160	522,654
— Fleet Management System	236,663	—
— Business Tax System	7,724	—
Pension & Benefits	555,306	502,659
Purchasing	650,780	567,851
Assessors	959,820	654,041
Building Maintenance	1,109,556	970,782
— City Hall Switchboard	204,488	178,701
— City Hall Cafeteria	7,550	5,691
— City Hall Flood	—	46,694
— Laird Building	13,088	11,599
— 1734 Dewdney Ave.	6,800	6,025
— Dairy Producers Complex	33,214	31,221
— Old Police Station	103,986	91,264
— Community Centre	—	45
— Regina Friendship Centre	—	215
— 1300 Saskatchewan Drive	—	507
— Energy Conservation Program	8,853	—
— Strathcona School	345	—
— Pedway	6,600	—
	9,348,431	8,217,519

SCHEDULE OF EXPENDITURES — GENERAL OPERATING

For the Year Ended December 31, 1983

	1983	1982
Other General Government		
Elections	$ 7,773	$ 194,495
Enumeration and Census	192	88,480
Grants	775,538	656,434
Special Studies	44,508	52,776
Administrative Studies	12	4
Job Creation Program	90,000	—
City Memberships	58,691	53,964
Adjustment to Prior Years	54,741	11,932
Tax Cancellation — Current	452,755	353,251
— Arrears	187,293	72,649
Discount on Taxes	724,425	598,698
Frontage Tax	189,071	195,794
General System Services	101,869	134,401
Employee Benefits	1,203,292	1,275,947
Boxing & Wrestling Commission	693	560
	3,890,853	3,689,385
PROTECTIVE SERVICES	$13,595,279	$12,215,856
POLICE		
Administration		
Executive Administration		
— Office	$ 249,548	$ 227,046
— Board of Police Commissioners	48,000	84,196
Fiscal Management		
— Office	2,428,779	2,202,468
— Buildings	604,637	593,407
— Vehicles	792,513	796,717
— Clothing	181,128	205,731
— Property/Exhibits	196,568	184,584
Records Management		
— Office	1,084,586	993,001
— Radio System	1,077,407	960,669
— Identification	483,306	444,480
— Firearms	63,309	57,603
Administrative Services		
— Office	132,722	123,552
— Planning and Research	113,567	102,789
Support Services		
— Office	81,901	74,565
— Library	30,019	27,288
— Armoury	48,979	42,582
— Training and Recruitment	209,196	219,308
— Community Services	46,630	41,632
— Crime Prevention	253,014	228,961
— School Patrol	148,193	132,901
— High School Resource Officer	98,567	88,395
— Race Relations Officer	10,728	—
— Regina Police Band	6,000	6,000
— Block Parent Grant	5,000	4,840
— Mobile Family Service	—	93,000
Internal Affairs	57,129	51,624
Staff Relations	48,045	43,890
	8,499,471	8,031,229

SCHEDULE OF EXPENDITURES — GENERAL OPERATING

For the Year Ended December 31, 1983

Operations	1983	1982
Patrol Division		
— General	$ 204,941	$ 184,640
— District A	2,274,803	2,053,294
— District B	2,295,510	2,073,278
— District C	2,292,329	2,069,947
Operation-Inspectors		
— General	78,281	69,942
— Traffic	426,264	403,276
— Scuba	1,955	716
— Breathalyzer	3,759	2,374
— Canine	225,710	205,549
— Bomb Squad	1,295	3,609
— S.W.A.T.	13,774	24,842
— Court Services	229,709	208,160
— Radar	6,009	5,600
C.I.D.		
— General	277,350	230,017
— Major Crimes	754,032	676,240
— Polygraph	65,634	59,793
— Vice	575,952	519,568
— G.I.S.	613,099	552,874
Duty Inspectors		
— General	557,914	503,821
— Inquiry Officers	359,008	324,730
— Equipment Officers	155,312	143,253
— Detention	629,800	577,874
	12,042,440	10,893,397
	20,541,911	18,924,626
Fire Protection		
Firefighting Force	10,219,287	8,914,620
Training	146,039	119,998
Administraton	1,297,787	1,083,319
Inspection & Investigation	303,514	265,596
Maintenance	324,264	346,190
Communications Service	315,246	240,434
	12,606,137	10,970,157
Law Enforcement		
Parking Ticket Collection	187,288	191,512
Emergency Measures		
Management & Control	104,967	110,641
Training for Emergency Exercises	19,728	1,526
	124,695	112,167
Buildings		
Building Administration	541,092	444,408
Building Inspection	695,685	631,036
Building Plans	203,409	187,567
	1,440,186	1,263,011

SCHEDULE OF EXPENDITURES — GENERAL OPERATING

For the Year Ended December 31, 1983

	1983	1982
Other Protection		
Street Lighting	$ 2,013,896	$ 1,858,716
Railway Crossing Signals	81,701	100,592
Dog Pound	92,355	85,657
Cat Control	42,500	40,300
Safety & Claims	99,507	87,433
	2,329,959	2,172,698
	$37,230,176	$33,634,171
TRANSPORTATION SERVICES		
Administration		
General Administration	$ 543,100	$ 465,576
Development & Inspection Administration		
General Administration	101,067	91,000
Engineering Administration	92,511	88,173
Streets & Roads	212,294	189,784
Traffic Division	233,479	214,694
Sewer & Water	287,500	251,472
Consulting Fees	84,581	112,151
	1,011,432	947,274
Support Services		
Drafting	317,906	281,276
Survey	351,924	386,540
Quality Control	163,183	152,139
Subdivision Development	253,745	223,278
Inspection	191,040	181,566
	1,277,798	1,224,799
Traffic		
Traffic Aids	492,107	445,956
Traffic Signals	324,864	262,808
Pedestrian Corridors	7,439	7,051
	824,410	715,815
Parking		
Parking Meters	145,873	138,786
Off-Street Parking	3,112	4,970
	148,985	143,756
Roadways		
Maintenance of Pavement	3,000,761	2,716,516
Maintenance of Unimproved Areas	64,677	55,420
Maintenance of Gravel Roads & Lanes	234,861	220,428
Maintenance of Boulevards & Medians	55,314	11,389
Snow Removal & Drainage	1,531,663	2,020,235
Street Cleaning	592,687	557,726
New Gravel Roads & Lanes	4,821	4,123
Traffic Bridges	12,345	16,406
	5,497,129	5,602,243
Sidewalks		
Walk Maintenance	801,864	768,516
Other		
Scarth Street Mall	16,110	14,271
Accidents & Claims	191,319	167,006
	207,429	181,277

SCHEDULE OF EXPENDITURES — GENERAL OPERATING

For the Year Ended December 31, 1983

TRANSPORTATION SERVICES (CONT'D)	1983	1982
Miscellaneous		
Repairs to Asphalt Plant	$ 150,966	$ 112,617
City Gravel Supply	61,992	55,223
Purchase of New Equipment	1,015,315	1,398,861
Equipment Maintenance & Repairs	2,554,343	2,783,030
Public Works Equipment Facilities	45,102	45,591
	3,827,718	4,395,322
	$14,139,865	$14,444,578
ENVIRONMENTAL HEALTH SERVICES		
Storm Sewer Operation		
Storm Sewer & Channels	$ 266,719	$ 184,414
Catch Basins	155,390	169,563
Low Level Pumps	17,497	20,638
	439,606	374,615
Waste Disposal		
Garbage Collection	2,773,161	2,566,405
Incinerator and Shredder	751,851	672,522
Sanitary Landfill	597,366	582,722
Sanitary Pail Service	11,571	11,464
Flood Control	577,211	154,803
Hazardous Material Spill	7,190	—
	4,718,350	3,987,916
	$5,157,956	$4,362,531
PUBLIC HEALTH AND WELFARE SERVICES		
Public Health		
Administration	$ 406,212	$ 388,149
Immunization & Infectious Diseases	144,592	123,313
Environmental Sanitation	354,916	333,226
Public Health Nursing	1,115,076	1,003,229
Maternal & Childcare	50,145	65,196
Nutrition	72,401	65,816
Biostatistics	39,839	37,125
Branch Clinic	57,766	56,878
	2,240,947	2,072,932
Senior Citizens' Assistance		
Senior Citizens' Transit Passes	1,648,368	1,436,712
Senior Citizens' Sewer Abatement	291,605	270,949
Senior Citizens' Day Care Centre	8,437	5,334
Senior Citizens' Services	2,406	2,667
	1,950,816	1,715,662
Regina Cemetery		
Maintenance	134,916	126,700
Grave Digging	6,809	7,072
Monumental Foundation	1,320	1,788
	143,045	135,560
Riverside Cemetery		
General Maintenance	294,125	275,693
Grave Digging	67,495	66,126
Monumental Foundation	14,268	10,793
	375,888	352,612

SCHEDULE OF EXPENDITURES — GENERAL OPERATING

For the Year Ended December 31, 1983

	1983	1982
Hospitals		
Hospital Pension Plan Payment	$ 18,341	$ 18,341
Hospital Operations Levy	783,239	745,142
	801,580	763,483
Other		
Transportation of the Handicapped	810,369	794,676
Control of Mosquitoes	42,620	31,531
Social Services Levy	413,072	400,649
Subsidized Housing	6,079	7,232
	1,272,140	1,234,088
	$6,784,416	$6,274,337
ENVIRONMENTAL DEVELOPMENT SERVICES		
Planning		
General Administration	$1,114,904	$1,084,278
Municipal Development Plan	1,707	1,263
Business Improvement District	128,950	125,771
Neighbourhood Planning	89,600	55,400
Community Development	269,053	174,134
Commissions & Authorities	18,477	66,216
	1,622,691	1,507,062
Development & Public Relations		
General Development & Public Relations	506,989	486,958
Publicity & Promotion	30,314	40,809
Receptions	53,653	80,058
Land Acquisition	4,326	29,470
City Hall Buffalo Days	1,808	2,273
25 Year Club	13,742	23,677
City Float	11,447	11,644
Christmas Decorations & Flags	36,303	55,692
Gifts & Souvenirs	26,952	47,186
100th Anniversary	—	107,850
Silver Broom '83	30,682	14,546
Sask. Manufacturing Opportunities Show	6,700	4,500
Other	4,993	—
	727,909	904,663
Other Environmental Development Programs		
Free Transportation	70,723	54,083
Maintenance of Unimproved Property	59,782	34,493
Maintenance of Improved Property	1,912	—
Farmlands	12,601	12,430
Control of Weeds	141,618	145,159
	286,636	246,165
	$2,637,236	$2,657,890
PARKS, RECREATION AND CULTURAL SERVICES		
General Administration		
Administration	$1,652,072	$1,529,340
Workers' Compensation	18,401	26,440
Accidents and Claims	50,366	26,312
Vandalism	26,983	25,369
Advertising and Promotions	94,166	76,375
	1,841,988	1,683,836

SCHEDULE OF EXPENDITURES — GENERAL OPERATING

For the Year Ended December 31, 1983

	1983	1982
Recreation		
Aquatics		
Outdoor Pools	$ 425,477	$ 454,456
Lawson Aquatic Centre	738,287	728,242
Learner Pools	82,875	69,950
	1,246,639	1,252,648
Community Recreation		
Decentralized Services	510,479	459,711
Centralized Services	210,895	174,764
Recreation Services	518,590	358,292
Sports and Recreation Facilities Operation	2,471,417	2,246,336
	3,711,381	3,239,103
Parks		
Horticulture	451,043	471,609
Forestry	516,098	470,826
Parks Maintenance	2,348,444	1,992,806
New Parks Construction	443,228	315,495
Turf (Golf Courses)	776,657	685,102
Special Parks Services	561,132	489,959
Mechanical Maintenance	587,076	404,946
Agridome Operating Grant	184,076	211,389
Winter Activities	368,215	392,609
Field Maintenance (Ball Diamond and Soccer)	85,684	80,479
	6,321,653	5,515,220
Wascana Centre		
Mill Obligation	529,800	505,800
Maintenance of City Owned Land	631,710	687,171
	1,161,510	1,192,971
	$14,283,171	$12,883,778
DEBT CHARGES		
Principal Payments	$ 2,070,000	$ 1,650,000
Interest Payments	5,133,000	4,378,000
	$ 7,203,000	$ 6,028,000

SCHEDULE OF REVENUES AND EXPENDITURES - WATERWORKS OPERATING

For the Year Ended December 31, 1983

	1983	1982
REVENUES		
Sale of Water	$8,368,030	$7,641,299
Fire Hydrant Charge	289,800	257,217
Local Improvements	155,751	101,299
Claims Revenue	52,775	23,326
Miscellaneous		
Service Fees	103,746	80,850
Meter Repairs	2,539	4,167
Watering of City Parks	359,108	320,175
Sundry	13,670	6,249
Sale of Meters	33,036	18,045
Connection Cut-Offs	16,790	19,000
	$9,395,245	$8,471,627
EXPENDITURES		
Administration & General		
Accidents & Claims	$ 46,487	$ 36,253
General Administration Charge	225,000	206,000
Civic Pension	6,277	6,277
Write Off — Bad Debts	28,428	32,076
Customer Billing & Collecting	443,097	434,403
	749,289	715,009
Net Cost of Water Purchased from Buffalo Pound	1,688,010	1,582,505
Power & Pumping		
Wells	384,018	340,693
Pumping Stations	748,633	639,735
	1,132,651	980,428
Transmission & Distribution		
Customer Service (Turn On & Turn Off)	392,667	331,027
Maintenance of Meters	341,771	275,995
Maintenance of Mains	469,452	797,468
Maintenance of Valves	212,036	154,956
Maintenance of Hydrants	192,004	151,055
Maintenance of House Connections	702,430	836,767
Maintenance of Standpipes	2,526	1,142
Repairs to Reservoirs, Wells and Supply Mains	99,796	61,253
	2,412,682	2,609,663
Fiscal Services		
Local Improvements in excess of Fixed Charges	917	917
New Meters	166,755	116,445
Capital Construction	1,515,900	954,600
Debenture Payments — Principal	295,310	271,111
— Sinking Fund	303,205	275,603
— Interest	1,383,760	1,325,249
	3,665,847	2,943,925
	$9,648,479	$8,831,530

SCHEDULE OF REVENUES AND EXPENDITURES — SEWAGE OPERATING

For the Year Ended December 31, 1983

	1983	1982
REVENUES		
Sewer Service Charge	$7,069,137	$6,293,063
Local Improvements	48,395	50,614
Sewer Surcharge	16,588	18,996
Sewer Cleaning Charge	1,518	1,580
Accidents & Claims	—	6,264
	$7,135,638	$6,370,517
EXPENDITURES		
Administration & General		
Accidents & Claims	$ 1,040	$ 7,667
General Administration Charge	167,400	156,200
Write-Off — Bad Debts	23,261	26,195
Customer Billing & Collection	443,095	428,232
	634,796	618,294
Sewers		
Domestic Sewers	231,646	198,212
Sewer Connections	282,080	193,366
Lift Stations	99,160	89,554
	612,886	481,132
Sewage Pumping & Treatment		
Tests & Records	203,694	169,989
Pumping Station	264,742	280,326
Primary Treatment	654,965	588,365
Secondary Treatment	569,719	666,627
Tertiary Treatment	982,512	1,004,042
	2,675,632	2,709,349
Fiscal Services		
Local Improvements in excess of Fixed Charges	1,776	2,235
Capital Trust Repayments	29,700	29,700
Capital Construction	40,000	193,900
Contribution to Capital Reserve	53,200	—
Portion of Surplus to Capital	279,517	415,285
Portion of Surplus to Reserve	279,517	—
Debenture Payments — Principal	424,723	452,146
— Sinking Fund	365,194	133,809
— Interest	1,738,697	1,334,667
	3,212,324	2,561,742
	$7,135,638	$6,370,517

SCHEDULE OF REVENUES AND EXPENDITURES — TRANSIT OPERATING

For the Year Ended December 31, 1983

	1983	1982
REVENUES		
Cash & Ticket Sales	$2,046,789	$1,960,470
Pass & Contract Service	684,904	627,757
Senior Citizens' Passes	1,780,444	1,563,663
Free Transportation	48,607	40,588
City Department Passes	1,228	885
Police Department Passes	41,970	42,010
Mail Carriers	17,486	23,520
Charter Service	151,963	132,328
Advertising	75,405	72,516
Proceeds from Insurance	64,637	71,839
Miscellaneous	8,644	15,140
Transit Grant	740,037	772,610
Deficit Provision	3,996,113	3,620,521
Workers' Compensation Recovered	40,405	77,121
Transfer from Reserve	18,255	18,000
	$9,716,887	$9,038,968
EXPENDITURES		
General Administration		
Personnel Services	$ 719,053	$ 628,894
Training & Development	43,437	—
	762,490	628,894
Maintenance of Structure & Equipment		
Servicing of Revenue Vehicles	562,017	502,655
Repairing of Revenue Vehicles	1,148,757	1,096,793
Servicing & Repairing of Non-Revenue Vehicles	14,753	27,228
Maintenance of Buildings	174,624	163,192
Installations & Maintenance of Shelters	60,803	69,011
	1,960,954	1,858,879
Transportation of Passengers		
Administration of Transportation	471,461	412,628
Marketing	273,834	229,704
Revenue Vehicle Operation	5,957,288	5,558,563
	6,702,583	6,200,895
Fiscal Services		
Transfer to Reserves	11,300	11,300
Revenue Contribution	192,000	330,000
Capital Trust Loan Repayment	9,000	9,000
Debenture Payments — Principal	26,667	—
— Interest	51,893	—
	290,860	350,300
	$9,716,887	$9,038,968

REGINA PUBLIC LIBRARY BOARD

THE REGINA PUBLIC LIBRARY BOARD

AUDITORS' REPORT

To the Chairman and Members of
The Regina Public Library Board:

We have examined the balance sheet of The Regina Public Library Board as at December 31, 1983 and the statements of revenue, expenditure and general fund deficit, capital fund surplus and capital project reserve fund for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the board as at December 31, 1983 and the results of its operations for the year then ended, in accordance with accounting practices described in Note 1 applied on a basis consistent with that of the preceding year.

Auditors

Deloitte Haskins + Sells

March 7, 1984

THE REGINA PUBLIC LIBRARY BOARD

STATEMENT OF REVENUE, EXPENDITURE AND GENERAL FUND DEFICIT

Year Ended December 31, 1983

	1983	1982
REVENUE		
City of Regina tax levy	$5,338,650	$4,517,231
Grant-in-lieu of taxes		
Federal Government	83,971	78,322
Provincial Government	204,770	182,901
CPR	35,463	30,555
Provincial operating grant	449,836	419,390
Housing Authority	45,565	36,429
South East Regional Library grant	6,220	—
	6,164,475	5,264,828
Other revenue		
Activities and programs	52,717	61,241
Interest	42,992	40,951
Fines	25,481	19,826
Rentals	10,506	12,422
Sundry	13,374	7,170
Xerox copier	48,333	42,850
	193,403	184,460
Sale of land	—	188,431
	6,357,878	5,637,719
EXPENDITURES		
Operating — Schedule 1	4,687,903	4,481,557
Revenue contributions to capital — Schedule 2	1,283,981	1,063,552
Revenue contributions to capital project reserve fund	397,000	188,431
	6,368,884	5,733,540
Excess of Expenditure	11,006	95,821
General Fund Surplus, Beginning of Year	850	96,671
General Fund (Deficit) Surplus, End of Year	$ (10,156)	$ 850

THE REGINA PUBLIC LIBRARY BOARD

BALANCE SHEET

As at December 31, 1983

	1983	1982
ASSETS		
General Fund		
Cash and term deposits	$ 544,989	$ 313,349
Accounts receivable	20,676	119,765
Prepaid expenses	4,500	3,023
	570,165	436,137
Capital Project Reserve Fund		
Term deposit	215,990	195,848
Interest receivable	3,682	3,954
Due from Revenue Fund	397,000	—
	616,672	199,802
Capital Fund		
Property and equipment (Note 2)	9,230,346	8,288,464
	$10,417,183	$8,924,403
LIABILITIES AND EQUITY		
General Fund		
Accounts payable and accrued charges	$ 137,688	$ 399,743
Dunlop Art Gallery projects (Note 3)	30,149	21,727
Energy Conservation Information Center (Note 4)	15,484	13,817
Due to Capital Project Reserve Fund	397,000	—
(Deficit) Surplus	(10,156)	850
	570,165	436,137
Capital Project Reserve Fund		
Reserve	616,672	199,802
Capital Fund		
Long-term debt (Note 5)	278,321	318,082
Surplus	8,952,025	7,970,382
	9,230,346	8,288,464
	$10,417,183	$8,924,403

THE REGINA PUBLIC LIBRARY BOARD

STATEMENT OF CAPITAL FUND SURPLUS

Year Ended December 31, 1983

	1983	1982
Balance, Beginning of Year	$7,970,382	$7,187,127
Add		
Revenue contributions to capital	1,283,981	1,063,552
Capital grant	72,012	—
	9,326,375	8,250,679
Less		
Cost of land sold	—	1,900
Books withdrawn from service	374,350	278,397
Balance, End of Year	$8,952,025	$7,970,382

THE REGINA PUBLIC LIBRARY BOARD

STATEMENT OF CAPITAL PROJECT RESERVE FUND

Year Ended December 31, 1983

	1983	1982
Balance, Beginning of Year	$ 199,802	$ —
Revenue Contributions	397,000	188,431
Interest Earned	19,870	11,371
Balance, End of Year	$ 616,672	$ 199,802

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1983

1. *SIGNIFICANT ACCOUNTING POLICIES*

The financial statements have been prepared in accordance with the following accounting practices:

Property and equipment

Property and equipment are stated at cost.

Depreciation

No depreciation is provided on buildings or equipment, instead debenture principal is treated as a current expenditure.

Revenue contributions to capital

Certain capital expenditures, not financed through capital building grants or loan proceeds, are paid for out of current revenue and charged to expenditure in the year of acquisition. These capital additions are also reflected as additions to property and equipment with a corresponding increase in capital fund surplus.

Proceeds from sale of capital assets are credited to revenue in the year of sale. Sales, on which proceeds are deemed significant, are credited directly through to the capital project reserve fund. Certain capital items budgeted for but not expended in the current year are charged to revenue contributions to capital project reserve fund. When capital expenditures are made from the capital project reserve fund they are reflected as additions to property and equipment with a corresponding increase in capital fund surplus. Interest earned on capital reserve fund investments is credited to the fund.

Pension contributions

Permanent employees of the board are members of the Regina Civic Employees' Superannuation and Benefit Plan. Pension contributions include the board's matching of deductions from employees and an annual instalment required to amortize past service benefits funded by the City of Regina over the period to the year 2000.

2. *PROPERTY AND EQUIPMENT*

	1983	1982
Land	$ 172,060	$ 172,060
Buildings	4,215,166	3,975,261
Books, films, records and pictures	3,600,108	3,197,898
Furniture and Equipment	942,863	901,704
Automobiles and trailers	54,284	41,541
Automation	245,865	—
	$9,230,346	$8,288,464

3. *DUNLOP ART GALLERY PROJECTS*

	1983	1982
Balance, beginning of year	$ 21,727	$ 11,798
Grants received	110,250	14,000
Project revenues	5,741	1,803
Other revenues	831	3,330
	138,549	30,931
Project expenditure	104,603	9,153
Other expenditure	3,797	51
Balance, end of year	$ 30,149	$ 21,727

4. *ENERGY CONSERVATION INFORMATION CENTER*

	1983	1982
Balance, beginning of year	$ 13,817	$ 5,369
Grants	81,878	72,757
Expenditures	80,211	64,309
Balance, end of year	$ 15,484	$ 13,817

5. *LONG-TERM DEBT*

	1983	1982
13 ¾% loan payable in annual instalments of $39,760 plus interest maturing in 1990	$ 278,321	$ 318,082

SCHEDULE OF OPERATING EXPENSES

Year Ended December 31, 1983

	1983	1982
Art Gallery	$ 16,502	$ 12,340
Board members' honoraria	6,490	7,455
Book repairs and jackets	2,081	5,332
Loan interest	43,736	49,552
Entertainment	1,734	1,183
Film Theatre	34,643	50,571
Finance charges	132,524	111,684
Fuel, light and water	150,675	146,572
Insurance	13,466	13,428
Janitors' supplies	9,577	8,343
Legal, architects, audit and computer service fees	29,502	26,855
M.A.R.S.	14,528	13,941
Maintenance		
Automobiles	11,572	8,203
Buildings	168,825	164,820
Furniture and equipment	12,575	9,804
Grounds	15,263	15,027
Films and records	22,959	20,516
Pension contributions	180,899	161,896
Periodicals	43,566	43,195
Postage	42,276	35,038
Printing, production and office supplies	116,259	100,483
Project automation	82,594	180,449
Public programs and promotion	86,178	86,385
Rental for Regent Park Branch	45,317	41,248
Research and Development	2,812	3,287
Rentals	8,523	10,226
Salaries and wages	3,165,453	2,966,428
Staff development	5,664	8,911
Sundry	26,598	20,799
Taxes and licenses	5,266	3,965
Telephone	37,368	30,094
Travel	20,703	22,490
Unemployment and group insurance	96,822	68,203
Workers' compensation	2,880	958
Xerox rental	32,073	31,876
	$4,687,903	$4,481,557

SCHEDULE OF REVENUE CONTRIBUTIONS TO CAPITAL

Year Ended December 31, 1983

	1983	1982
Automobiles	$ 12,743	$ —
Automation	173,854	—
Books	602,548	575,295
Buildings	239,905	236,069
Films	97,133	99,371
Furniture and equipment	41,159	36,242
Records and pictures	76,879	72,315
Loan repayment	39,760	44,260
	$1,283,981	$1,063,552